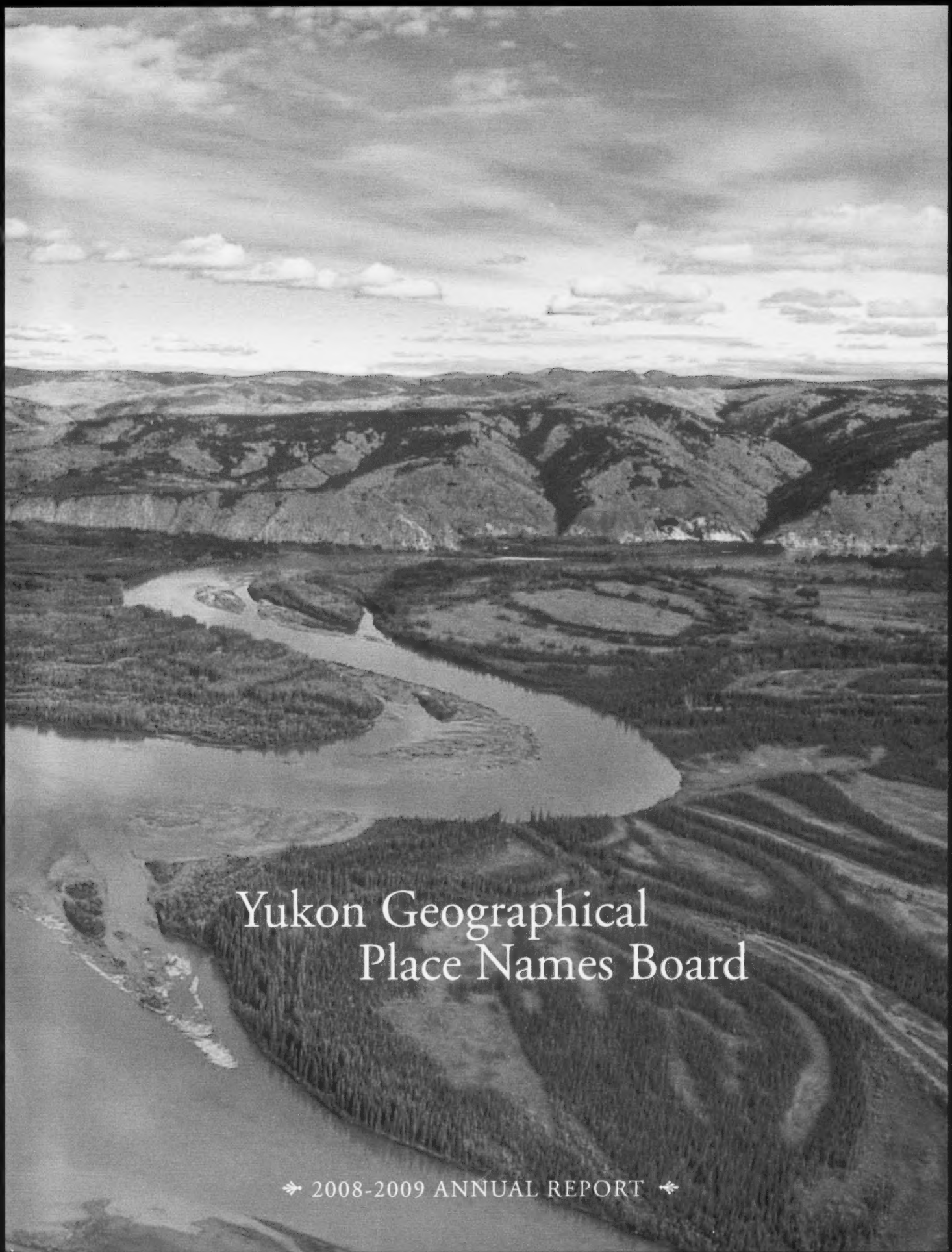


Yukon Geographical Place Names Board

2008-2009 ANNUAL REPORT

WHITE RIVER

Junction of White River and Yukon River. The White River moves large volumes of glacial silt from its headwaters, and is readily recognized by its distinctive milky colour. Local First Nation names for White River all make reference to this feature.

The names of places reflect Yukon's diverse culture, history, and landscape. Names such as Aishihik, Kusuwa and Tuchitua are just a few of the native names found on a modern map of the Yukon. Yukon First Nations named rivers, mountains, lakes and landmarks long before the first non-native explorers and settlers arrived in the territory. Names such as Gyò Cho Chú (Big Salmon River) tell where animals and fish are plentiful. Other names, such as Thechàl Mān (Sekulman Lake), 'Stone Scraper for Hides' describe artifacts, people and events. Today's Yukon First Nations still remember these names and are working to record them for future generations.

Beginning in the nineteenth century, explorers, fur traders, and prospectors came to the Yukon to trade with native people, search for gold, and explore the vast landscape, giving their own names to the land. The Danish explorer Vitus Bering was the first non-native to name a geographical feature in northwest America. Bering had entered the newly formed navy of the Russian tsar Peter the Great and in 1724 was appointed to conduct an expedition to explore the water routes between Siberia and North America. In 1741, Bering named an island lying off the coast in the proximity of a very prominent mountain. He anchored near the island on St. Elias' feast day and named the island for the saint. The dominant mountain in question was, later in the eighteenth century, given the name of the island and Mount St. Elias became one of several peaks that define the border between Canada's Yukon and the American State of Alaska.

While Bering and explorers to follow gave names to geographical features without asking the local names for places, others, such as geologist George Dawson and the Yukon's first Commissioner, William Ogilvie, recorded many native names during their years in the Yukon, including the Yuseżyu and Tatchun Rivers in central Yukon.

Many of the official names on the Yukon map today were given by non-native settlers who came to the Yukon during the Gold Rush period of the 1890s. In the area around Dawson City, Allgold, Bonanza, Eureka, and Nogold recall the successes - and failures - of the miners who came to the territory during the Klondike Gold Rush. Names such as Carcross (from Caribou Crossing), Fox Lake, and Eagle's Nest Bluff, testify to the richness of Yukon's wildlife resources. Other places, such as Five Finger Rapids on the Yukon River, Blackstone Mountain, and White River, were named for the shape, colour, and form of the land and water itself. One of the best known names of this type is Whitehorse, which took its name from the White Horse Rapids, whose foamy white crests reminded early prospectors of horses' manes. Another legend tells of a chief 's white horse drowning there.

STEWART AND YUKON RIVERS *(front cover)*

View of Stewart River *(right)* flowing into the Yukon River. The Northern Tutchone name for Stewart River is Nähcho Nyäk, which is also the source of the name for the First Nation of Na-Cho Nyäk Dun *(Stewart River People)* in Mayo, Yukon.

The Origin of the *Yukon Geographical Place Names Board*

In 1897, Canada established the *Geographic Board of Canada* whose mandate was to approve official place names across the country. Interestingly, one of the motivations for establishing this board came from events happening in the Yukon, from the discovery of gold in the Klondike. Today, the successor to this Board is known as the *Geographical Names Board of Canada* (GNBC) which until recently was referred to as the *Canadian Permanent Committee on Geographical Names* (CPCGN). The GNBC is made up of 23 members representing the provinces and territories, as well as federal departments that deal with surveying, mapping, translation, archives, parks, and native affairs.

In 1986, the responsibility for naming geographical features in the Yukon was transferred from the Department of Indian and Northern Affairs to the Government of Yukon, putting geographical naming in the hands of Yukon residents for the first time. As part of this transfer the Government of Yukon established the *Yukon Geographical Names Board* (YGNB) in 1987 to undertake the job of researching and approving geographical names.

In 1995, under the *Umbrella Final Agreement*, the *Yukon Geographical Names Board* was replaced by the *Yukon Geographical Place Names Board* (YGPNB).

The Board's Responsibilities

The Yukon Geographical Place Names Board (YGPNB) is constituted under the Umbrella Final Agreement (UFA), signed by the Council of Yukon First Nations (CYFN), the Yukon Government and the Government of Canada. The Board's primary function is to consider and recommend the naming or renaming of places or features located within the Yukon with special reference to Chapter 13, Section 11 of the UFA. The Board's mandate does not include the naming or renaming of features or sites within municipal boundaries or of transportation corridors (highways and bridges).

Board Members

The Board is comprised of six Yukoners who share a common interest in developing place name policies that address all Yukoners. Three members are nominated by the Yukon Government and three by the Council of Yukon First Nations, and all serve three-year terms.

(left) Mr. Sam Peter (1901-1994), well-known Northern Tutchone Elder, shown here during a recording session at his Mayo home in 1993. Mr. Peter's pronunciation of Stewart River place names, made with linguist John Ritter, proved to be of great assistance to the YGPNB in reviewing submissions by the First Nation of Na-Cho Nyäk Dun.

(right) Mr. Paddy Jim recorded sound files of Southern Tutchone place names in the Kusawa Lake and Mendenhall River region. The well-known Champagne and Aishihik First Nations Elder is shown here with Yukon Native Language Centre linguist Doug Hitch and Yukon Toponymist Garry Njootli.

Board Member Profiles

- **John Ritter, Co-Chair:** Mr. Ritter has served the Board for four consecutive terms. He is also founding Director of the Yukon Native Language Centre. As a linguist, he contributes to the spelling and pronunciation of native place names. Also crucial to the place name application process is his ability to provide the Board with translation services during consultation periods held with native elders.

- **Robert Lee Jackson , Co-Chair:** Mr. Jackson has served the Board since 2004. He has worked for Yukon First Nations for over two decades. Prior to that, he worked for the Highways Department for four seasons with Yukon Lands and Forests. Mr. Jackson also serves on the national Elders Council and the Residential School Working Group.

- **Paul Birckel:** Mr. Birckel was involved for many years in First Nation governance and administration. He has served as Executive Director of the Council for Yukon Indians and as Chief of the Champagne and Aishihik First Nations. His distinguished record in aboriginal business was recognized in 1995 by the Yukon Chamber of Commerce. In 2000, he was the recipient of a National Aboriginal Achievement Award. He was first appointed to the Board in 2005.

- **Monty Alford:** Mr. Alford is a retired federal hydrographer who has lived in the Yukon for over 50 years. Mr. Alford was first appointed to the Board in 2003. With mountaineering as his avocation, he is familiar not only with the waterways of the Yukon but also with many of the mountain ranges. This extensive knowledge of Yukon geography is a great asset to the Board. Mr. Alford is the author of five books. He is a Member of the Order of Canada and a holder of the Queen's Medal.

- **Polly Thorp:** Ms. Thorp was first appointed to the Board in 2004. She has lived in the north for more than 25 years, and she moved to Whitehorse in 2003. She has a degree in Native Studies from Trent University and a diploma from Yukon College. This education has helped her gain a solid understanding of northern cultures and issues. She is an avid hiker, trail runner and cross-country skier. She brings to the Board a keen interest in Yukon and northern landscape, history and culture.

- **Tracy Rispin:** Ms. Rispin was first appointed to the Board in 2007. She is a member of the Vuntut Gwitchin First Nation in Old Crow, where she currently serves as VGFN Director of Education. She is an accomplished producer of films with historical and cultural themes. She maintains a deep interest in the language and lifeways of the Gwich'in people and brings a wide range of knowledge and experience to her position on the Board.

- **Deana Lemke:** Ms. Lemke was contracted by the Board during the 2006-2007 fiscal year to provide administrative and secretariat support for its activities. She is the proprietor of Beyond Words Business Services and has extensive experience in board functioning and financial management.

YUKON GEOGRAPHICAL PLACE NAMES BOARD: Deana Lemke (Secretariat to the Board), Monty Alford, Tracy Rispin, Robert Lee Jackson (Co-Chair), Polly Thorp, Paul Birckel, John Ritter (Co-Chair).

STEWART RIVER

Along the Stewart River – Náhcho Nyāk Gé (Northern Tutchone)

Yukon's Place Name Review Process

Initially, place name applications are submitted to the Yukon Government's *Heritage Resources Unit,* a component of Cultural Services Branch within the Department of Tourism & Culture.

Once place name applications have been received by the Yukon Government, the Yukon Toponymist is assigned with the task of establishing correct locations of proposed place name sites, ensuring that the correct spellings have been recorded on applications and verifying the reasons for place name requests. This helps to ensure that the proposed place name features are accurately located by latitude and longitude and that place names' meaning, spelling and cultural significance have been properly documented. Once the information provided on applications has been confirmed by Yukon Government staff, the applications are forwarded to the Board for review and consideration in the naming or renaming process. If the applications are considered to have merit, they are recommended to the Minister of Tourism & Culture for approval.

Processing place name applications in a timely manner is a priority of the Board. However, the speed with which place name applications are processed is dependent on a number of factors that include:

- completeness of the applications when initially submitted to the Heritage Resources Unit;
- whether the place name sites are on First Nation traditional or settlement lands, or on federal or territorial lands;
- whether the sites identified are located within parks;
- whether the locations of the sites have been accurately determined;
- whether the historical or cultural backgrounds have been given.

The status of individual place name applications is tracked by means of a *Geographical Place Names Application Process Flow Sheet (See Figure 1).*

Umbrella Final Agreement direction to the Board

The Umbrella Final Agreement directs the Board in its review of place name applications as follows:

- Section 13.11.2: "When considering the naming or renaming of places or features located within the Traditional Territory of a Yukon First Nation, or when acting with a federal agency where joint jurisdiction over the naming of the place or feature exists, the *Yukon Geographical Place Names Board* shall consult with that Yukon First Nation or federal agency."
- Section 13.11.3: "A Yukon First Nation may name or rename places or geographical features on Settlement Land and such place names shall be deemed to be approved by the *Yukon Geographical Place Names Board.*"
- Section 13.11.4: "Traditional aboriginal place names shall be included, to the extent practicable and in accordance with map production specifications of Canada, on revised maps of the National Topographic Series."

MAYO VISITORS TO YGPNB *(right)*

Na-Cho Nyäk Dun Elders Ms. Dorothy Charette and Mr. Jimmy Johnny and First Nation Heritage Officer Ms. Beverly Genier participated in a YGPNB Working Group session on January 15, 2009.

Assessment Criteria for Place Name Applications

Under the established review process, place name applications submitted are first reviewed by the Yukon Toponymist who confirms each application's accuracy and completeness. The Yukon Toponymist then forwards the application to the Board.

The Board uses the following guidelines to assess applications:

1. First priority shall be given to names with long-standing local usage by the general public, particularly indigenous names in the local native language.

2. Names of rivers, lakes, creeks, and other physical features shall be used for the entire feature. For example, the Yukon River has one name for its entire length, although it is visible from many locations such as Whitehorse, Carmacks, Ft. Selkirk and Dawson City.

3. Proposals to name a place or geographical feature after a specific person shall show that the person to be commemorated has contributed significantly to the area where the feature is located. In most cases, personal names may be given to geographical features only after the person's death.

4. When proposing names for previously unnamed features, those for which no local names exist, preference shall be given to names from native languages, names that describe the feature, names associated with historical events, and the names of people who have made an important contribution to the area where the place name is proposed.

5. Names shall be recognizable words or acceptable combinations of words, and shall be in good taste. Names that are discriminatory or derogatory from the point of view of race, gender, colour, religion or political affiliation shall not be accepted.

6. The spelling and accenting of names shall agree with the rules of the language in which they were written.

7. The Board has no jurisdiction over the assignment of names within municipalities, parks, territorial divisions, or other legal bodies that have been created by, or result from, legislation. Proposals for name changes within a national park are subject to federal review and approval. When geographical features are wholly or partly located within a national park, names and name changes proposals are to be referred directly through the *Geographic Names Board of Canada* (GNBC).

(left) A 1987 photo of Mrs. Gertie Tom taken shortly after the publication of her pioneering study of native place-names in the Big Salmon region. Mrs. Tom has assisted the YGPNB in its review of Northern Tutchone place-name applications.

(right) Recent photo of Mrs. Gertie Tom.

Summary of Board Activities During 2008-2009 Fiscal Period

During the 2008-2009 fiscal year period the Board carried out a variety of tasks that included:

a) Board Meetings

The Board held meetings on September 25, 2008 and February 19, 2009, in Whitehorse. It also held a Working Group meeting in Whitehorse on January 15, 2009.

These three Board meetings took place in the library of the Yukon Native Language Centre at Yukon College. The YNLC setting is especially conducive to the conduct of Board business, with ample space, computer resources, and an extensive reference library of toponymic and historical materials.

b) Review of Place Name Applications

At its September 28, 2008 meeting, the Board reviewed a number of place name submissions put forward by the Little Salmon / Carmacks First Nation. Virtually all of the proposed names are in the Northern Tutchone language.

The Board was assisted in its deliberations by Ms. Gertie Tom, a fluent speaker and writer of Northern Tutchone whose pioneering book on place names, *Èkeyi : Gyò Cho Chú; (My Country : Big Salmon River)*, was published in 1987 by the Yukon Native Language Centre. Ms. Tom carefully pronounced and translated the Northern Tutchone submission names for the Board.

Sixteen applications were recommended by the Board and sent to the Minister of Tourism and Culture for final review and official approval.

On January 15, 2009, three Board members and the Secretariat met with representatives of the First Nation of Na-Cho Nyäk Dun (Mayo, Yukon) to initiate the review of their place name applications. Elders Jimmy Johnny and Dorothy Charette as well the NND Heritage Resource Officer Beverly Genier were in attendance at this Working Group meeting to provide additional details and clarifications of the name submissions. Substantial progress was made at this meeting, and the review was resumed at the full YGPNB meeting held the following month.

The Board's second meeting of the 2008-2009 fiscal year was held on February 19, 2009, and at that time the full Board reviewed the toponymic submissions by the First Nation of Na-Cho Nyäk Dun. All the names submitted by the First Nation were for features in the Mayo and Stewart River region.

The review of these Northern Tutchone names was facilitated by the availability of sound recordings which Board Co-chair John Ritter made in the 1970s and early 1990s with Mr. Sam Peter, the eminent Mayo Elder who passed away in 1994. At both the Working Group and Board meetings, participants listened to [illegible] files of Mr. Peter's pronunciation of each of the names, and these were repeated for the group by NND Elder Dorothy Charette, a long-serving Northern Tutchone language instructor at the J.V. Clark School in Mayo.

Fifteen submissions were recommended by the Board and sent to the Minister of Tourism and Culture for final review and official approval.

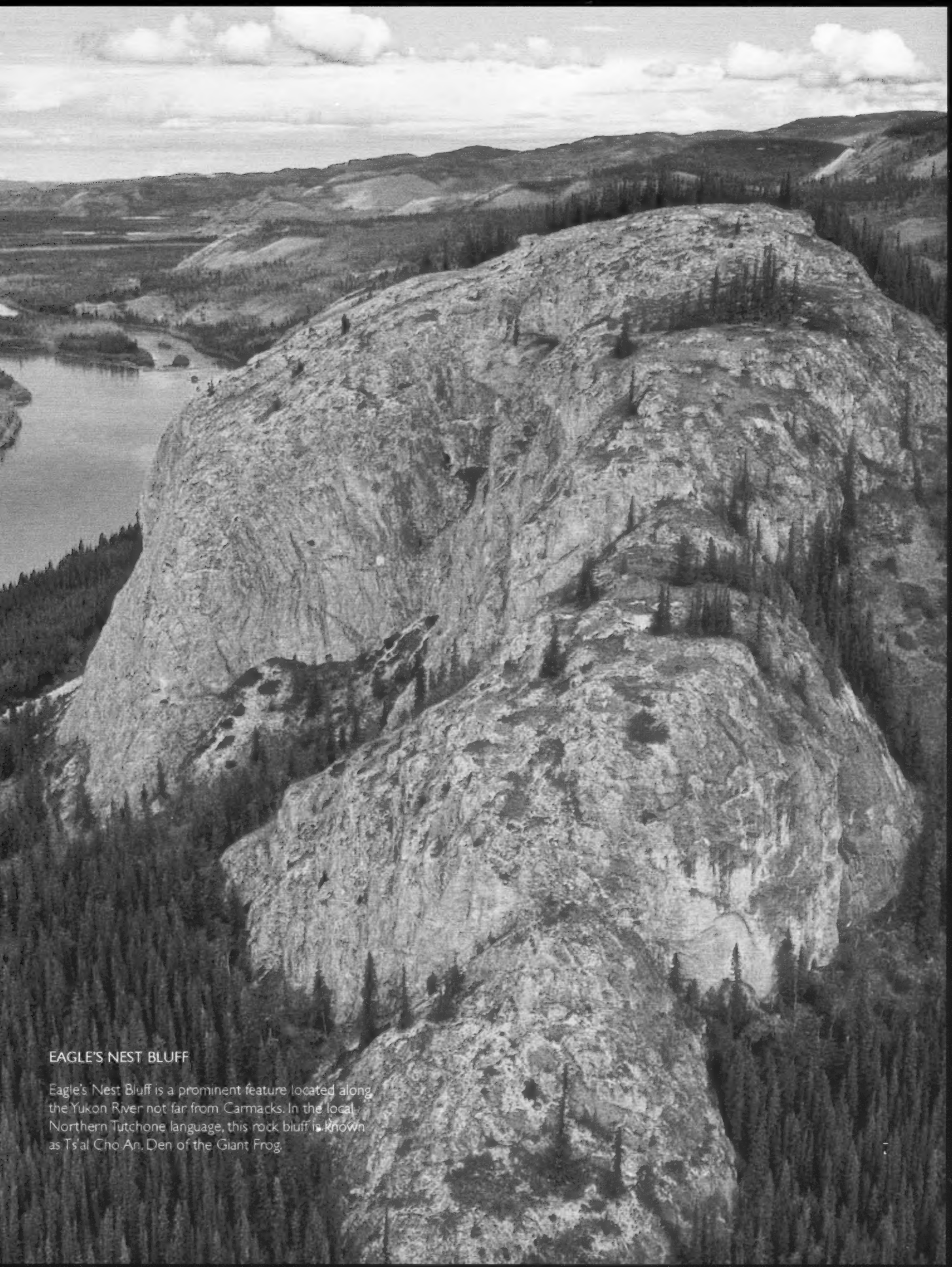
c) Photo Documentation

The Board authorized an aerial photo shoot which took place on August 20-21, 2008. The flight itinerary was determined in advance by YGPNB Co-chair John Ritter, photographer Wayne Towriss, and Yukon Toponymist Garry Njootli. The flight originated in Whitehorse and included sections of the Yukon and Stewart Rivers, tributary streams to both rivers and significant lake features. The large corpus of resulting digital and film images was later meticulously indexed and labeled.

It is the Board's objective to compile a very complete set of information for each place name it recommends for approval by the Minister, including pronunciation, meaning and historical/cultural significance, and visual documentation wherever possible.

(right) PARTICIPANTS IN YGPNB WORKING GROUP SESSION HELD ON JANUARY 15, 2009

Mr. Garry Njootli (Yukon Toponymist), Ms. Dorothy Charette (Mayo Elder), Mr. Jimmy Johnny (Mayo Elder), Ms. Beverly Genier (NND Heritage Officer), Mr. Robert Lee Jackson (YGPNB Co-chair), Mr. Monty Alford (YGPNB member), Mr. John Ritter (YGPNB Co-chair).



EAGLE'S NEST BLUFF

Eagle's Nest Bluff is a prominent feature located along the Yukon River not far from Carmacks. In the local Northern Tutchone language, this rock bluff is known as Ts'al Cho An, Den of the Giant Frog.

Place Names Documentation Project

Since 1996, the *Yukon Geographical Place Names Board* and the Yukon Native Language Centre have jointly conducted a place name photo documentation project that visually records Yukon sites and features. The landscape images in this report are examples of the cost-shared documentation.

All place name photos in this report were taken by Wayne Towriss for the Yukon Native Language Centre and the Yukon Geographical Place Names Board.

The Board's Web Site

The *Yukon Geographical Place Names Board* web site was launched in January of 2005.

Board members believe the web site is a useful tool for informing the public about Yukon's rich culture and history that is reflected in the place names. As well, the Board believes the web site is an excellent vehicle for describing processes and criteria used to evaluate place name applications.

Additionally, the web site offers viewers the opportunity to observe photographs of Yukon features and to listen to sound files of First Nation elders pronouncing the names of these features in their own language. For example, photographs of *Jekudìtl'eda* (Alligator Lake) and *Nànìdhät* (Old Woman Rock) are illustrated, and sound files of these names in Southern Tutchone and Hän are featured.

To view the Board's web site go to: **www.yukonplacenames.ca**

YGPNB 2009 - 2010

Over the next year the Board will continue to review place name applications. As part of this process, the Board will consult regularly with the Yukon Toponymist to ensure that all applications received are complete and accurate. The Board will also continue to consult with applicants, First Nations, language experts and the public as required to confirm that all documentation is correct before applications are decided. The approved applications will be forwarded to the Minister, who then will make the final decision based on the Board's recommendation.

The Board will continue to work with governments to ensure that approved place name features are included in accordance with map production specifications of Canada on revised maps of the National Topographic Series.

YUKON PLACE NAME INFORMATION

Information about Yukon and other Canadian place names can be obtained by consulting the Geographic Names Board of Canada database at:

Geo Names
Natural Resources Canada
Room 634-615 Booth Street
Ottawa, Ontario
Canada K1A 0E9

www. geonames.nrcan.gc.ca

For information about the Yukon Geographical Place Names process or to obtain a status report on an application submitted contact:

Yukon Toponymist
Cultural Services Branch
Heritage Resources Unit (L-1)
P.O. Box 2703
Whitehorse, Yukon
Canada Y1A 2C6

Telephone: (867) 667-3099
Toll-free: (800) 661-0408 (ext. 3099)
Fax: (867) 393-6456
www. yukonheritage.com

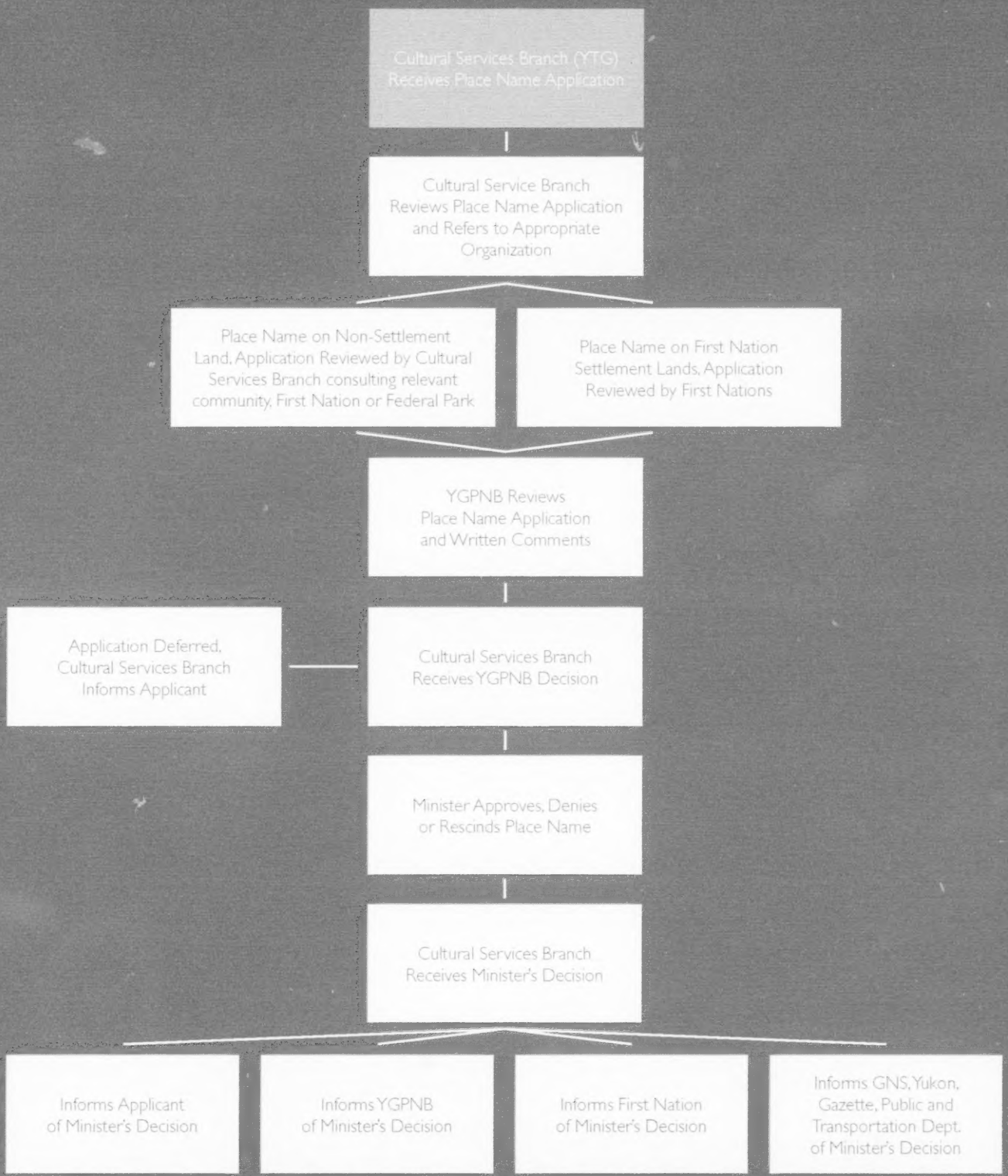
For additional information about the activities and mandate of the *Yukon Geographical Place Names Board* please contact:

Secretariat
Yukon Geographical Place Names Board
P.O. Box 31164
Whitehorse, Yukon
Canada Y1A 5P7

Telephone: (867) 393-3982
Fax: (867) 667-7006
Email: yukonplacenames@yknet.ca

www. yukonplacenames.ca

FIGURE 1: GEOGRAPHICAL PLACE NAMES APPLICATION PROCESS FLOW SHEET


Cultural Services Branch (YTG) Receives Place Name Application
Cultural Service Branch Reviews Place Name Application and Refers to Appropriate Organization
Place Name on Non-Settlement Land, Application Reviewed by Cultural Services Branch consulting relevant community, First Nation or Federal Park
Place Name on First Nation Settlement Lands, Application Reviewed by First Nations
YGPNB Reviews Place Name Application and Written Comments
Application Deferred, Cultural Services Branch Informs Applicant
Cultural Services Branch Receives YGPNB Decision
Minister Approves, Denies or Rescinds Place Name
Cultural Services Branch Receives Minister's Decision
Informs Applicant of Minister's Decision
Informs YGPNB of Minister's Decision
Informs First Nation of Minister's Decision
Informs GNS, Yukon Gazette, Public and Transportation Dept. of Minister's Decision

COFFEE CREEK

View along Yukon River near the mouth of Coffee Creek

Management Responsibility Statement

The accompanying financial statements are the responsibility of management. The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and are considered by management to present fairly the financial position and results of operations.

Management is also responsible for implementing and maintaining a system of internal controls designed to provide reasonable assurance that assets are safeguarded and that financial records are properly maintained to provide reliable information for the preparation of financial statements.

Management is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The financial statements have been reviewed and approved by management.

MacKay LLP, an independent firm of Chartered Accountants, has been engaged to examine the financial statements in accordance with Canadian generally accepted auditing standards. Their report stating the scope of their examination and opinion on the financial statements, follows.

Financial Administrator	September 21, 2009 Date
Board Member	September 21, 2009 Date

CHARTERED ACCOUNTANTS

mackay.ca

MacKay LLP

Auditors' Report

To the Board of Directors of
Yukon Geographical Place Names Board

We have audited the statement of financial position of Yukon Geographical Place Names Board as at March 31, 2009 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Whitehorse, Canada
Wednesday, August 19, 2009

MacKay LLP

Chartered Accountants

Yukon Geographical Place Names Board

Statement of Operations

For the year ended March 31,	2009	2008
Revenues		
Yukon Territorial Government	$ 66,708	$ 65,363
CYFN Documentation	8,241	5,776
Interest	1,935	4,182
	76,884	75,321
Expenditures		
Annual report	10,735	-
Documentation, research and ground truthing	16,090	11,424
Honoraria	7,646	2,999
Information	-	74
Insurance	-	115
Interest and bank charges	126	229
Meals and entertainment	949	462
Office	334	770
Office furniture and equipment	-	3,886
Postage and courier	470	553
Professional fees	5,295	8,096
Rent	3,936	3,858
Secretariat	19,058	22,227
Telephone and utilities	1,341	977
Travel	4,654	1,488
Website maintenance	806	1,182
	71,440	58,340
Excess of revenues over expenditures	$ 5,444	$ 16,981

Yukon Geographical Place Names Board

Statement of Changes in Net Assets

For the year ended March 31,	2009	2008
Surplus, beginning of year	$ 133,223	$ 116,242
Excess of revenues over expenditures	5,444	16,981
Surplus, end of year	$ 138,667	$ 133,223

Yukon Geographical Place Names Board

Statement of Financial Position

March 31,	2009	2008
Assets		
Current		
Cash and short-term investments	$ 74,861	$ 139,327
Accounts receivable	69,592	1,368
Prepaid expenses	-	328
	144,453	141,023
Property and equipment (note 2)	15,887	15,887
	$ 160,340	$ 156,910
Liability		
Current		
Accounts payable and accrued liabilities	$ 5,786	$ 7,800
Net assets		
Investment in Property and Equipment (note 2)	15,887	15,887
Surplus	138,667	133,223
	154,554	149,110
	$ 160,340	$ 156,910

Approved by the board:

Member

Member

Yukon Geographical Place Names Board

Statement of Cash Flows

For the year ended March 31,	2009	2008
Cash provided by (used for)		
Operating activities		
Excess of revenues over expenditures	$ 5,444	$ 16,981
Change in non-cash working capital items		
Accounts receivable	(68,224)	704
Prepaid expenses	328	(213)
Accounts payable and accrued liabilities	(2,014)	4,633
Increase (decrease) in cash	(64,466)	22,105
Cash, beginning of year	139,327	117,222
Cash, end of year	$ 74,861	$ 139,327
Supplemental cash flow information		
The Board had the following cash transactions:		
Interest received	$ 1,935	$ 4,182

Yukon Geographical Place Names Board

Notes to the Financial Statements

March 31, 2009

1. Significant accounting policies

The organization is a non-profit entity established under the Umbrella Final Agreement, passed by the Government of Canada and Government of Yukon, to consider and recommend the naming or re-naming of places or features located within the Yukon, to the Yukon Minister of Tourism and Culture. The organization follows accounting principles generally accepted in Canada in preparing its financial statements. The significant accounting policies used are as follows:

(a) Change in accounting policies

Accounting changes

Effective April 1, 2008, the Board implemented the new CICA Handbook Section 1506 "accounting changes". Under these new recommendations, voluntary changes in accounting policy are permitted only when they result in the financial statements providing reliable and more relevant information. This section requires changes in accounting policy to be applied retrospectively unless doing so is impracticable, requires prior period errors to be corrected retrospectively and requires enhanced disclosures about the effects of change in accounting policies, estimates and error on the financial statements.

These recommendations also require the disclosure of new primary sources of generally accepted accounting principles that have been issued that the Commission has not adopted because they are not yet effective.

The impact of the adoption of this Section did not have an impact on the Board's financial statements.

General standards for financial statement presentation

The CICA has amended Handbook Section 1400 "General standards of financial presentation, effect for periods beginning on or after January 1, 2008 to include requirements to assess and disclose the Board's ability to continue as a going concern. The adoption of this new section did not have an impact on the Board's financial statements.

Financial instruments

In December 2006, the CICA issued Handbook Section 3862, "Financial Instruments - Disclosures" and Section 3863, "Financial Instruments - Presentation". Originally required to be implemented for fiscal years beginning on or after October 1, 2007, the CICA has extended the implementation date for one year, to fiscal years beginning on or after October 1, 2008. Management now intends to implement these Sections effective April 1, 2009.

Section 3862 establishes standards for disclosures about financial instruments and non-financial derivatives and identifies the information that should be disclosed about them. Section 3863 establishes standards for presentation of financial instruments and non-financial derivatives. Transitional provisions are complex and vary based on the type of financial instrument under consideration. The effect on the organization's financial statements is not expected to be material.

1. Significant accounting policies (continued)

(b) Property and equipment

Property and equipment are expensed when they are purchased and are recorded on the balance sheet at their historical cost. The net assets invested in property and equipment account represents the historical cost of all capital assets less the principal amount of any debt outstanding on the purchase of the assets.

(c) Financial instruments

All significant financial assets, financial liabilities and equity instruments of the Board are either recognized or disclosed in the financial statements together with available information for a reasonable assessment of future cash flows, interest rate risk and credit risk.

(d) Revenue recognition

Revenue from the contribution agreement with the Yukon Territorial Government is recognized when received or when it is determined to be receivable, whichever comes first and are credited to revenue in the period to which it relates.

2. Property and equipment

	2009	2008
Furniture and fixtures	$ 15,887	$ 15,887

3. Comparative amounts

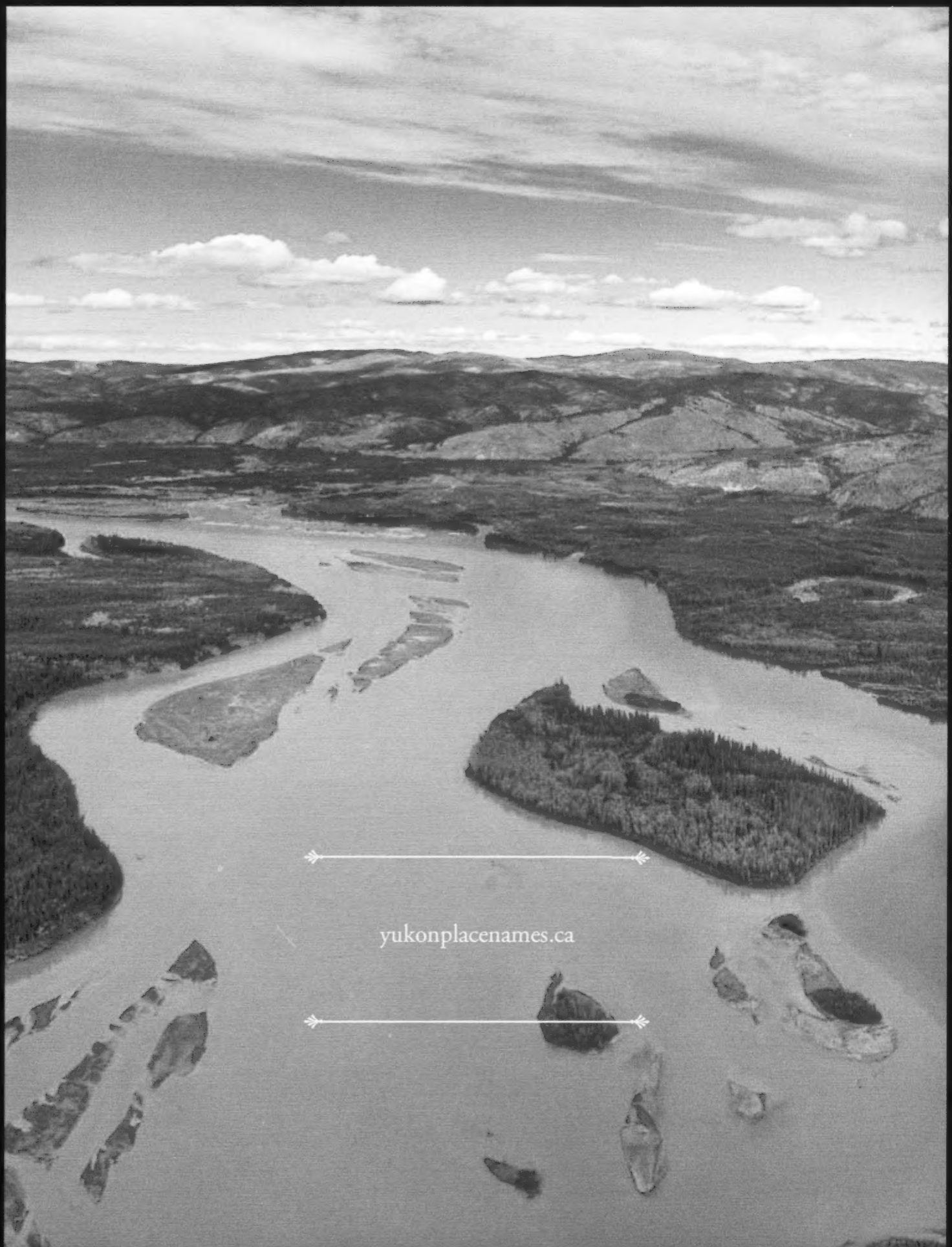
The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year.

4. Economic dependence

Yukon Geographical Place Names Board is dependent upon government funds for the continuation of its activities.

HOT SPRINGS

This natural spring is located on a creek near Little Kalzas Lake in the traditional territory of the First Nation of Na-Cho Nyäk Dun (Mayo, Yukon).


yukonplacenames.ca